

LIBRARY
BOARD OF TRADE
RESOLUTIONS

OF THE
LANDED INTEREST OF SCOTLAND

RESPECTING

THE DISTILLERY;

WITH

REASONS WHY THE DUTY UPON BRITISH SPIRITS SHOULD
BE LEVIED BY AN ANNUAL LICENCE UPON THE STILL,
ACCORDING TO ITS CONTENTS.

PUBLISHED

*By appointment of a General Meeting; and recommended to the serious
consideration of the Landed Interest of Great Britain.*

in Societati Civili aut Lex, aut vis valet; est autem vis quædam Legem simulans; et
Lex nonnulla magis vim sapiens, quam æquitatem Juris. Triplex est igitur Injustitiæ
fons, vis mera; illaqueatio malitiosa pretextu legis; et acerbitas ipsius legis,
BACON. — DE AUGMENT. SCIENT.

EDINBURGH:

PRINTED BY MARTIN AND M'DOWALL.

Anno 1786,

K Scotland. [Appendix
— Agriculture, etc.]

5



RESOLUTIONS, &c.

RESPECTING THE

DISTILLERY.



EDINBURGH, DEC. 16. 1785.

AT A

GENERAL MEETING

OF THE

LANDED INTEREST OF SCOTLAND,

GEORGE BUCHAN HEPBURN OF SMEATON, ESQ;
CHOSEN PRÆSES.

THE Præses informed the Meeting, that the subject for their consideration respected the state of the distillery in Scotland, which he explained at some length; and after considering this important subject, the Meeting

RESOLVED, That the present situation of the distillery in Scotland, is in many respects peculiarly severe; and that the distillers are entitled to the protection of the Landed Interest.

RESOLVED, That the following Noblemen and Gentlemen be, and hereby are appointed a Committee to consider the grievances of the distillers, and to report to the next General Meeting their opinion upon the proper mode of redress, and the Committee are hereby authorised to call
another

another General Meeting as soon as their Report shall be prepared.

The Right Hon. The Earl of Hopetoun.
Sir John Dalrymple of Coulland, Bart.
Sir W^m. Murray of Auchtertyre, Bart.
Andrew M. Dowall of Logan, Esq;
John Francis Erskine of Mar, Esq;
George Buchan Hepburn of Smeaton, Esq;
John Fordyce of Ayton, Esq;
James Ferguson of Pitfour, Esq;
David Smith of Methven, Esq;
James Craig of Pilmuir, Esq;

Any three of them to be a quorum, and the Preses of this Meeting, Conveener.

Messrs James Haig and John Atchison, a Committee of the distillers in Scotland.

REPORT OF THE COMMITTEE.

THE EARL OF HOPETOUN PRESES.

YOUR Committee, after repeated Meetings, and deliberate and serious consideration of the important subject committed to them, do report,

THAT

THAT the present mode of levying I.
the Revenue upon corn spirits, gives occasion to corruption and numberless frauds, from the extensive discretionary powers vested in the inferior officers of Excise.

THAT the Revenue, in place of being II.
levied in the present mode, should be changed to an *annual licence*, to be paid by the distiller *upon each gallon of his singling and doubling stills, according to their contents.*

THAT the duty to be so paid, should be III.
30s. upon each gallon, both of the singling and the doubling stills.

THAT if the Revenue shall be levied IV.
by this plan, the following advantages will result from it.

1st, A LARGE and a productive Revenue will immediately arise to Government, with a moral certainty, that it will

will not only encrease, but likewise that the distillery will become a very proper subject of additional taxation at a future and not a distant period.

2d, THAT this Revenue will be collected by fewer officers, and at much less expence, whereby many more officers may be stationed upon the coast, to prevent the smuggling of foreign spirits, without any additional expence to Government.

3d, FRAUD will be prevented, and the trader being freed from every embarrassment, will thereby be enabled to prosecute his business to the greatest advantage, as his skill and industry shall direct.

4th, AGRICULTURE and distillery will be united to *their* mutual advantage, whereby the waste lands will be cultivated, and the population of Great Britain encreased in an astonishing degree.

5th, THE smuggling of foreign spirits
into

into Great Britain will be annihilated ; because the British distiller will be enabled to *make* his spirits as mild and agreeable to the taste as foreign spirits, and to sell them at a much lower price, if the former restraints against smuggling shall be revived.

6th, THE trade of distilling will be thrown open, and every part of the United Kingdom will be put upon a fair and an equal footing in the common market of Great Britain.

THAT the smallest licensed Still should be reduced from 400 to 30 gallons, under this limitation ; that no licence should be granted to any person for a still of 100 gallons or under, unless the person desiring to have the licence, shall possess a farm for which he pays L. 30 Sterling of yearly rent ; or, if the grounds shall be his own property, that they shall be, truly and *bona fide*, worth L. 30 Sterling yearly, to be ascertained by trial before the Sheriff, or
b otherwise,

v.

otherwise, as the wisdom of Parliament shall direct; and when the person receiving such licence, shall cease to possess lands to the value aforesaid, the licence shall, *ipso facto*, become void, unless such licence shall be transferred to the succeeding possessor of the lands.

VI. YOUR Committee have been informed, that in the year 1782, the contents of the entered stills in Great Britain, (exclusive of Fairntosh) amounted altogether to about 345,000 gallons, the singling and the doubling stills being included in that number.—A duty of 30s. Sterling upon the gallon for an *annual licence*, will produce a Revenue of L. 517,500 Sterling.

VII. THAT a provincial law, such as was proposed last year, for levying the Revenue upon the distillery of Scotland different from the mode of levying the Revenue upon the distillery of England, would be productive of great inequality betwixt the manufacturers in the same nation; and, in all probability, would create very dangerous consequences to the State.

THAT

THAT an equalizing duty should be imposed upon spirits distilled in Scotland, when sent to England, to make up for the difference of the lesser malt duty paid in Scotland than is paid in England.

THAT these alterations are not intended to affect that part of Scotland which is comprehended under the late Highland Distillery Act. IX.

THE Committee recommend to Mr Buchan Hepburn, to state somewhat in detail, the grounds and reasons that weighed with them in forming this report, and appoint a General Meeting, to be called by advertisements in the Edinburgh Newspapers, to be held in the Inner Parliament-House, at twelve o'clock mid-day, upon the 11th January next.

EDIN-

INNER-PARL. HOUSE, EDIN. JAN. 11. 1786.
GENERAL MEETING
OF THE
LANDED INTEREST OF SCOTLAND,

GEORGE BUCHAN HEPBURN OF SMEATON, ESQ;
CHOSEN PRESES.

THE Minutes of the former General Meeting, the Report of the Committee, and the grounds and reasons upon which that Report was founded, being all read and deliberately considered by the Meeting, they unanimously approve of the Report, and appoint the thanks of the Landed Interest to be given to the Gentleman who prepared the grounds and reasons that have been now read to the Meeting.

RESOLVED, That an application shall be made to Parliament for a new law for imposing a duty, by way of *annual licence*, upon each gallon of the still, according to its contents, for the whole of the United Kingdom; excepting that part of Scotland,

INT b 2 which

which is comprehended under the late distillery act, 25th Geo. III. cap. 22d.) upon the footing of the other propositions stated in said report; and the representatives for Scotland, in both Houses of Parliament, are requested to give their countenance and support to any Bill that may be brought into Parliament for introducing a law upon these terms; and as the tendency of this law is to encrease the agriculture and the population of Great Britain, and to encrease the consumption of British grain by annihilating the smuggling of foreign spirits; that the Landed Interest of England, shall be invited to join the Landed Interest of Scotland, in promoting this law.

A PETITION was presented by George Thomson tenant in Dalhousie, in behalf of a numerous Meeting of the tenants of this, and the neighbouring counties.

THE Earl of Hopetoun moved, That this petition be read and considered; which was unanimously agreed to.

THE

THE Petition being accordingly read and considered by the Meeting,

RESOLVED, That the same shall be engrossed in their Minutes.

RESOLVED, That the Preses write to the Representatives in both Houses of Parliament for Scotland, requesting them either individually or in a body, to state to the Minister, and the Lords of the Treasury of Great Britain, the distress that this part of the United Kingdom now labours under on account of the rigorous execution of the distillery laws; and to ask such impartial relief of that grievance as they can grant, previous to the application to Parliament for a new law: And, in particular, That the Preses should request The Right Hon. Henry Dundas of Melville, Treasurer of the Navy, and Representative for the county of Edinburgh; and the Right Hon. Hay Campbell, Lord Advocate for Scotland,

Scotland, to interest themselves in this business: And the Meeting recommend to Sir William Cunningham, Baronet. Member for the county of Linlithgow, to be Conveener of the Representatives for Scotland in both Houses of Parliament, to make this application.

RESOLVED, That the remaining particulars contained in this Petition shall be remitted to the former Committee, who are hereby authorised to take the same, and all other matters relative to this important business under their consideration, as they shall occur. And the Lord Advocate, and Solicitor General for Scotland, are requested to give their assistance to the Committee in framing a Bill for the purposes aforesaid; and they are hereby added constituent members of that Committee.

RESOLVED, That the Minutes of the former Meeting, the Report of the Committee, with the grounds and reasons upon which

which that Report is founded, with the Minutes and Resolutions of this Meeting, be all printed and distributed over Scotland.

RESOLVED, That this Meeting do adjourn to Monday the 6th day of February next; and said Meeting is hereby appointed to be held in this place at twelve o'clock noon of said day: And ordain the same to be intimated by advertisement in the Edinburgh Newspapers.

GOLDSMITHS-HALL, EDIN. FEB. 13. 1786.

AT A

GENERAL MEETING.

OF THE

LANDED INTEREST OF SCOTLAND,

Called by Advertisements in the Edinburgh News-papers, as appointed by the last General Meeting,

THE RIGHT HONOURABLE LORD DAER, PRESES.

THE Minutes of the last General Meeting,—the Minutes and procedure of the Committee,—the Circular Letter transmitted to the Representatives in Parliament for Scotland, by the Preses of last General Meeting, as directed by that Meeting, with the answers from Mr Dundas, Treasurer of the Navy, Sir Adam Fergusson, Alexander Brodie, Esq; and from George Dempster, Esq; Chairman of a Committee of the Scotch Members of Parliament, with a copy of their Minutes, being all read and deliberately considered,

c

the

the Meeting approve of the Proceedings of their Committee, appoint the Right Honourable Lord Daer, their Preses, to be added to the former Members of the Committee,—and Resolve,

- I THAT as it appears from some of the answers which have been received by the Preses of the last General Meeting, to the letter which he was appointed to write, that the meaning of that Meeting had been in some degree misunderstood by these Gentlemen ; therefore the Meeting recommend to him to write to all such Members of Parliament as have given answers to his letters, acquainting them that it is by no means the wish of the Landed Interest of Scotland, to desire that an application should be made to the Minister to give relief to the farmers and distillers of this country, by dispensing with an act of Parliament, the meaning of which is perfectly understood ; but that having been informed that the late act of Parliament passed in 1784, had received a
different

different explanation in England from what it had received in Scotland, to the great prejudice of the Scotch distillers; this Meeting request of their Representatives to wait upon the Minister, and after stating the representation here made of this grievance, to desire that such directions may be given to the Commissioners of Excise, both in London and in Edinburgh, or that such explanation shall take place between those two Boards of Revenue, that the law may be carried into execution in the same manner, and with perfect impartiality in both parts of the United Kingdom: And recommend to the Committee to call upon the distillers to state in a memorial signed by them, the particulars in which the law has been differently interpreted and executed in the two countries.

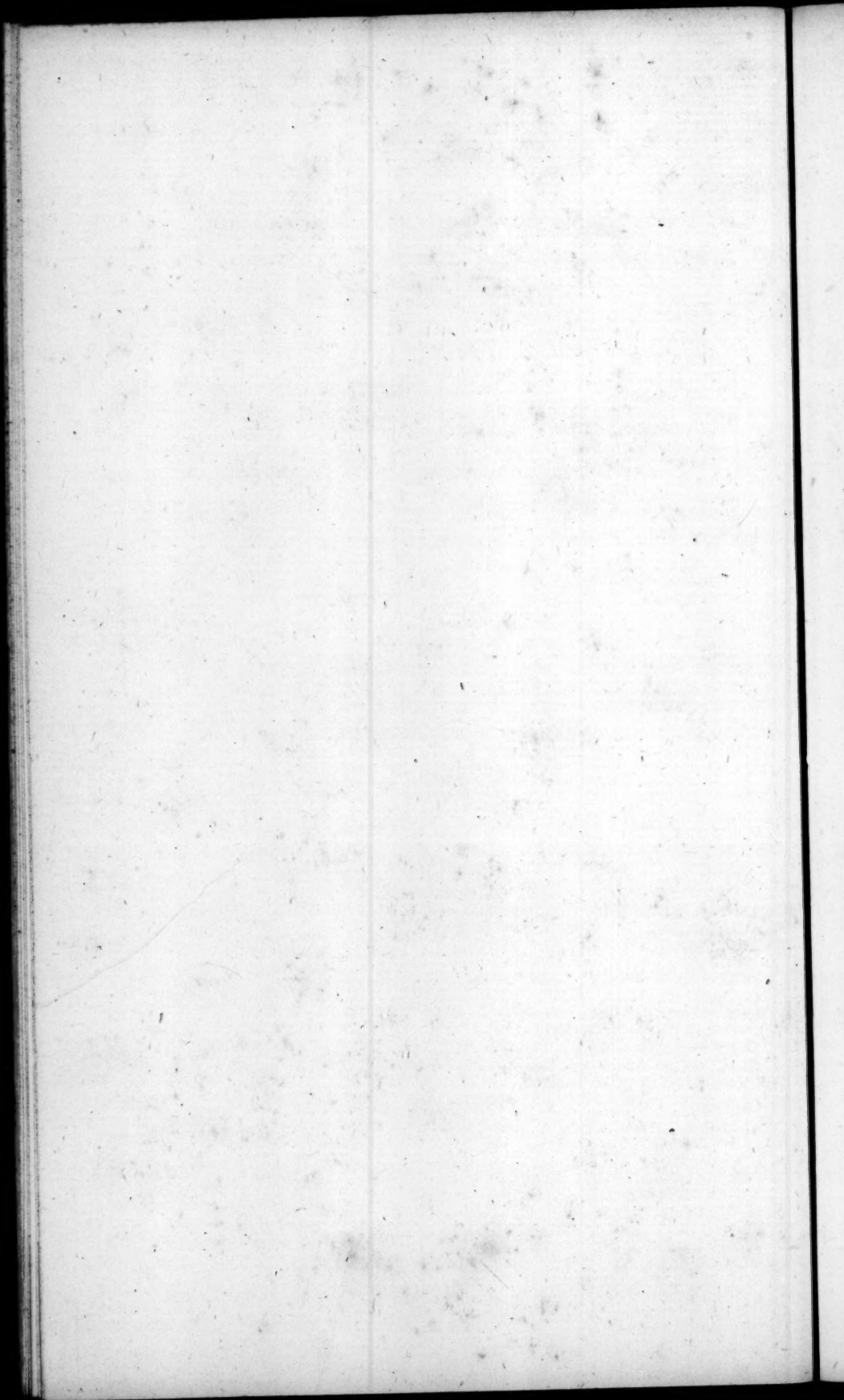
THAT the prevention of smuggling is II.
of the utmost importance for remedying the evils which are now complained of: And as much may be done towards obtaining that object by the efforts of the

Gentlemen of landed property—That it be therefore recommended to the Justices of Peace, and Commissioners of Supply in every county, to take this matter under their most serious consideration at their first General Meeting,—to endeavour to form effectual Resolutions against the use of smuggled spirits, and, in general, to endeavour to fall upon methods of aiding Government in the suppression of that destructive trade—to recommend to the farmers within their several districts, to adopt similar Resolutions,—and to point out to them, that one great cause of the want of demand for their barley, and the present low prices, are the natural consequences of the encouragement given to smuggling.

- III. THAT the subject of the distillery be recommended to the serious attention of our Representatives in Parliament; and as the country feels severely the present interruption to the sale of grain, to request that this matter may be brought to a discussion in Parliament, as soon as the nature
of

of the great business of the nation will admit of it.

THAT the Resolutions of this Meeting be printed, and copies of them and of the former Resolutions, with the reasons, &c. be transmitted to each of our Representatives in Parliament, and appoint the former Committee to attend to this matter in its progress through Parliament; and either to call another General Meeting, or to correspond with the delegates of the different counties, and with our Representatives in Parliament, as they shall think proper; and, if necessary, to prepare a petition to Parliament, for the purpose of obtaining a law respecting the distillery, in terms of the Resolutions of the last General Meeting, and to lay the petition before a General Meeting to be called for that purpose.



REASONS, &c.

THE serious, and the repeated complaints of the distillers of Scotland, have at last roused the attention of the Land Holders in that part of the United Kingdom.

A numerous Meeting of the Nobility and Landed Gentlemen was held at Edinburgh upon the 16th of December last; where there were convened many persons of both descriptions, not more distinguished by their rank and fortune, than respectable from their private character.

THAT Meeting, after reasoning upon this important subject at some length, hav-

A

ing

ing appointed a Committee to hear and consider the grievances complained of by the distillers, and if they appeared well-founded, to report to another general Meeting what, in their opinion, would be the most proper mode of redress; and that Committee having prepared the Report hereto prefixed, and having recommended to one of their number, to state somewhat in detail, the grounds and reasons which weighed with them in forming that report, what follows is humbly submitted to the consideration of the general Meeting.

THE grievances of the Scotch distillers, after being simplified, resolve into two propositions.

1st, THAT they are underfold in *their own natural market* by the smuggler of foreign spirits; and being deprived of this home-market, they were induced at first from necessity to try the London market; and finding it answer, they have continued



tinued to send there considerable quantities of spirits distilled in Scotland.

2dly, WHEN they did resort to this market, they have been of late embarrassed and oppressed by arbitrary seizures, particularly under the new law, arising from the variation of the Hydrometer, which, at best, is but an uncertain instrument, especially in an unskilful hand: And they condescended upon one instance of a quantity of spirits, in value about L. 10,000, having been seized in the Thames, although they were accompanied with a proper permit, which instructed, that the duties must have been paid before those spirits were sent from Scotland; yet the seizure was made, because there was a variation of about two *per cent.* betwixt the hydrometer constructed and used in Scotland, and the hydrometer used in London.

THE distillers confessed, that those spirits were returned, upon application to the Lords of the Treasury, upon the condition

afterwards annexed by the English Board of Excise, of the proprietors of the spirits making a private compensation to the seizure-maker. But they lay more than six months under seizure, whereby the traders lost the market to which the spirits were originally destined, and they lost the use of a large proportion of their stock for that period, besides being put to a great expence in going to London, and attendance there, soliciting the return of those spirits

It was represented, that this seizure was made upon a suspicion that the distillers in Scotland were guilty of very great frauds against the Revenue; and that this charge was stated against them by the London distillers.

THE Scotch distillers, on the other hand, made a similar charge of fraud against the distillers of London; and endeavoured to show, that, from the advantage of local situation, independent of other circumstances, they had much greater opportunity of committing frauds, and less risk
of

of detection than the distillers of Scotland, or the distillers in any part of England remote from the Capital.

How far this charge has been established, will be noticed in the sequel.

As it seemed not very material, in a national view, to ascertain, whether the distillers in the South, or the distillers in the North parts of the United Kingdom, have been guilty of the greatest frauds against the Revenue in the times that are past; the great objects of the enquiry of your Committee, were,

1st, UPON what principle a fair and an equal trade could be established over the whole of the United Kingdom, (the Highlands of Scotland excepted, which, by a local Statute, is already put under particular regulations,) so that every distiller in Great Britain, *whether settled in the South or the North part of the Island*, might have a fair

fair chance of trade in their common market.

2dly, In what manner a large and a certain Revenue could be secured to Government, and the British distiller at the same time enabled, while the smuggling of foreign spirits continues, to undersell the smuggler of foreign spirits in the British market, which unquestionably belongs to the British distiller, as his exclusive market.

UPON investigating the first point, the Committee were of opinion, that the whole system of Excise-law is founded upon an erroneous principle, arising probably from the circumstance of this mode of levying a tax having been very early adopted in Great Britain, and introduced as a part of the Code of Revenue-laws, at a period when the principle was little understood; and when succeeding Ministers found it necessary, from the exigencies of State, to encrease the tax upon this branch of Revenue, their attention went

no farther than to the addition proposed, and to the prevention of the frauds then practised by the distiller: These acts being made upon the spur of necessity, excluded the idea of questioning the propriety of the original system, or whether one better calculated for producing a Revenue without fraud, and with the least embarrassment to the trader, could be devised.

If this observation be just, it seems to follow as a necessary consequence, that the Excise, although it has existed in Great-Britain upwards of a century, is, at this moment, as little understood, as if it had been introduced but of yesterday; while, at the same time, grievous and embarrassing restraints have been repeatedly accumulated upon the trade.

ALL these restraints arose from the previous frauds which had been committed by the trader; but proceeding still upon the supposition, that the general system was a proper one: and former Ministers
seem

seem to have trusted too much to *official* information in this particular, not advert-
ing that the accumulation of confiscations
and penalties, tend rather to punish, than
to prevent fraud; and as the great-
est part of the advantage arising from
these punishments, which are mostly of a
pecuniary nature, go into the pockets of the
officers of Excise, it could hardly be expect-
ed, they would suggest any system, that,
in its operation, could supersede punish-
ment, by excluding fraud;—such a system
would reduce these officers to their neat
salaries, which, in many situations, are
not equal to one-fourth part of the advan-
tages derived from those fines and confis-
cations.

Of all the manufactures subjected to Ex-
cise, the distillery seems to have been the
one most devoted to the vengeance of that
jurisdiction, probably because it was con-
sidered, and justly, as the most proper sub-
ject for taxation; and the taxes upon
this article have been raised progressively
from the small sum of 2d. to no less than

4s. 11d. *per* gallon; this was the duty paid, when the present law commenced, upon the 1st of November 1784.

THIS heavy duty not only produced a very great temptation to fraud in the distiller, but held forth an alluring bait to the smuggler of foreign spirits; and both have availed themselves of these temptations to an astonishing degree.

THE home-distiller being pressed upon the one hand by the Revenue officer, and the powerful restraints which this officer was called upon to execute; and on the other hand, by the smuggler underselling him in what ought to be his own exclusive market, was driven from unavoidable necessity to rack his ingenuity to discover the means of evading those restraints; and wonderful have been his exertions in that way. But when these failed, there is ground to believe that he resorted to the short and simple mode of corrupting the officer; and the saving of

so heavy a duty enabled him to offer so large a bribe, as few men in the rank of life of those officers have been able to withstand *. And it must be confessed, that when the foreign smuggler so much underfold the British distiller in the British market, the distiller was reduced to the absolute necessity of either purchasing an immunity from those heavy duties, by fraud or by corruption, in order to enable him to meet the foreign distiller in the British market, upon tolerable terms; or of abandoning the trade altogether.

If it be possible, therefore, to figure a situation, in which it could be justly said with Hudibras :

“ He breaks the oath that makes it,

“ Not he who for convenience takes it.”

The British distiller for many years back, has been placed in that unfortunate situation; and it is notoriously known, that Government have not received a *real*, but

* There are instances of an officer upon the yearly salary of L. 35 : 11s. collecting L. 20,000 of duties.

a *nominal* duty; and there has been a kind of race betwixt Government and the distiller, the one endeavouring by restraints, confiscations, or penalties, and by *nominal* heavy duties, to extort as much as possible; and the distiller on the other hand, endeavouring by fraud and by corruption to pay as little as he could.

IF the coasts could be completely guarded, and smuggling effectually checked, it is evident the distiller might fairly pay every fixpence of duty imposed; because, if he had the exclusive command of the British market, he could lay that duty upon the British consumer in the price of his commodity; and perhaps it may be said, that spirits cannot be too high priced, as the frequent use of an ardent spirit is pernicious to the health. But while spirits continue to be used by the commons of this country, and while smuggling continues to exist, it is an obvious and self-evident proposition, that, taxing the distiller too high, or cramping
 B 2 him

him by locks and complicated restraints in the course of his manufacture, is in fact oppressing him, and giving a premium to the foreign smuggler.

It is also giving a bounty to the farmer of a foreign country, at the expence of the British farmer; because, if the spirits consumed in Great Britain, were produced from our own grain, it would create an additional demand upon the farmer; whereas, when the consumption of spirits, is furnished in a great measure by the foreign smuggler, it must in the proportion of the quantity smuggled, lessen the demand for the grain of Great Britain, unless, perhaps, the foreign distiller of corn spirits send to Great Britain for grain, which the Dutch always do for a part of the grain they use in their distillery, and in that event, Government loses in a two-fold respect; 1st, By the bounty given upon the exportation of the grain; and 2^{dly}, By the want of the duty which would have been paid, if that grain

grain had been legally converted into British spirits.

IN these circumstances, the Legislature must be convinced, that the present, is not the period when a heavy duty should be imposed upon the British distiller, as he cannot trade fairly and pay it. And,

2dly, THAT a system of Revenue-law which compels the manufacturer, whatever the manufacture may be, to avow the dire necessity of being obliged to make fraud and corruption two of the branches of that manufacture, in order to prevent his being ruined, must be fundamentally wrong, and must produce great inequality betwixt the one manufacturer and the other, (as no man can know to what extent the fraud and corruption of his neighbour goes,) and it must ultimately result in a monopoly to the most perfect knave, as he will be enabled to undersell every trader less able than himself in this destructive system. It will likewise prevent
men

men of honest minds from entering into that branch of business, however other-ways calculated for it, from superior knowledge, from stock, or from local situation.

THE distillers of Scotland are accused of having arrived at great perfection in these two particulars, which it may be said, have become artificially necessary in a distiller; and this charge has been grounded upon the fact of their having sent large quantities of spirits of late years to the port of London.

IN order to ascertain this charge, every investigation has been made; 1st, By examining the total quantity for which duty has been paid in Scotland; and 2^{dly}, The quantity *permitted*, that is, sent by permit from the Excise of Scotland to the London market in these years.

FROM a comparative view of these two quantities, fraud and corruption have been

been presumed, because the quantity of spirits remaining for the consumption of Scotland, has been comparatively small, when the extent of that consumption is taken into the scale*.

THE charge of fraud, may notwithstanding, be well founded. But, in the *first* place, The Scotch distiller has been driven

* AT the same time, it may be observed, that from a mode being adopted for executing the same law in England, different from the mode adopted in Scotland, the English distiller possessed several advantages in the line of fair trade over the distiller in Scotland. By the former law, the duty was levied by a *presumptive* charge, that is, one hundred gallons of wash, was supposed to produce fifteen gallons of spirit, and the duty was charged agreeable to this presumption: but the fact is, that this quantity of wash yielded twenty-two gallons of spirit; in England, the distiller was allowed this advantage, but in Scotland, there was a charge made upon the stock of the spirits of the distiller; and if the *actual* quantity exceeded the *presumptive*, the excess was either seized or surcharged; this amounted in England to forty-six two-third gallons upon every hundred in favour of the English distiller, from the mere operation of a different execution of the same law.

driven from necessity to the market of London; because home-made spirits fetch a better price there, than any where else in Britain: And the foreign smuggler, has of late acquired almost a monopoly in the market of Scotland.

2dly, If the same checks were tried upon the London distillers, perhaps it would be found, they are not these fair and immaculate traders they represent themselves to be.

If, for example, an account was taken from the books of Excise in London, of the total quantity of spirits that has paid duty for four years back, from the first of January 1786, and an account of the quantity of spirits permitted outwards from the rectifiers during that period, the innocence, or the guilt of the London distillers, probably would be established.

This mode of investigation will be necessary, (if any advantage can be derived from

from establishing guilt against them,) because there is very little raw spirit consumed in London, whereas the greatest consumption of Scotland consists of raw spirits; as the rectified spirit there comes much higher in price, than foreign smuggled spirits; and the poverty of the lower class of inhabitants in Scotland, induces them to prefer the raw spirit from the cheapness of it, to the foreign smuggled spirit, or to the rectified British spirit at a higher price; and it is in this single branch only, that the Scotch distiller can have any thing like a reasonable competition with the foreign smuggler.

It is said, that this mode of checking the London distillers, has been repeatedly suggested, and asked, but they have hitherto found means to evade the search; and without the spirit of prophecy, it may be affirmed, that this investigation will be opposed. But, it is not of much importance in itself, unless the investigation shall appear necessary, in order to open the

C

door

door for a new law, founded upon the principle of establishing a fair trade over every part of the United Kingdom, yielding a *real*, not a *nominal* duty to Government, by removing the necessity of committing fraud.

LAYING fraud out of the case, it must be admitted, that every market in Great Britain, belongs equally to every trader in Great Britain; and, if a law can be framed, which shall leave that market perfectly open to every trader indiscriminately, whether he is locally situated in the South or in the North part of the United Kingdom, it is a consummation devoutly to be wished, and the Landed Interest of Scotland desire no unequal advantage in any one branch of trade, or of manufacture. They confess they are not entitled to it. They are embarked in the same vessel with their fellow citizens in the South part of the United Kingdom, and justice joined to their own wishes concur in making them desirous, that
the

the whole should either sink or swim together.

At the same time, it is certainly immaterial in a national view, whether a manufacture is carried on in the South or in the North part of the island, or in both, provided the manufacturer acts fairly wherever situated.

GOVERNMENT must not throw its weight into the scale in favour of one part of the United Kingdom against the other. A well divided trade, produces the greatest national advantage.

It is proper likewise to observe, that the distillers in Scotland have a just claim to very great merit with their fellow Citizens, from one discovery they have made, and which, if properly followed out, must lead to the most important objects that ever can attract the attention and protection of a wise nation.—

THE distillers of Scotland have discovered, that distillery and agriculture are intimately connected together; and that as the distillery requires grain, for it affords the means of encreasing the production of grain to a degree that is astonishing, and indeed, almost incredible, if the fact had not been already ascertained with absolute certainty.

It is an important truth, that a distillery of 400 gallons under the management of a skilful manufacturer, who has a command of litter, and employs the refuse of the distillery to the feeding of cattle in winter, and of hogs in summer, will, in the course of one year, produce dung sufficient to manure 40 English acres of land for wheat, or 50 acres for barley.

THIS fact is established to the knowledge of several members of the meeting.

THE distiller, therefore, who, from his local situation, possesses a sufficient quanti-

ty of ground for cultivation, must, *paribus*, have a great advantage over his neighbour of the same trade, who has not the means of applying his dung, to the same profitable purpose.

THIS discovery being at present confined in a great measure to Scotland, must of itself give the Scotch distillers an advantage over the distillers in London; and it must operate at all times in favour of a distiller, situated in any part of the country, whether in England, or in Scotland, and against the distillers situated in great towns.

If to this is added a considerable saving; 1st, From cheapness of fuel; and 2^{dly}, From the Scotch distiller and his family living in a less expensive style, perhaps it will be found that these advantages have operated more forcibly in his favour, than his supposed superior skill in fraud and corruption.

CERTAINLY there are an infinite number

ber of situations, where the advantages of connecting distillery with agriculture, can be used in both parts of the United Kingdom; and suppose but 200 stills of that size, established in different parts of Great Britain, they would annually cultivate no less than from 8000, to 10,000, acres of the waste lands.

BUT supposing that the distillery of Great Britain should be so divided, and stationed in different parts of the kingdom, as to be more or less connected with cultivation, (an event which may probably happen in the course of a few years), the improvement in agriculture and population, must encrease in an astonishing degree.

THERE is ground to believe, that in the year 1782 there existed in Great Britain, stills, the contents of which amounted altogether, to about, 345,000 gallons, and supposing these contents separated and established in different parts of the country, in stills of 400 gallons each, the quantity of
ground,

ground, that would be cultivated annually, in this view, would, in the proportion above stated, exceed 30,000 acres for wheat, or 40,000 acres for barley.

WHILE the present Minister, with a degree of patriotism, which seems hereditary in his family, and is certainly the best inheritance that ever a father left to his son, is now endeavouring by every exertion in his power, to discover the best possible method of cultivating the waste lands of England, it does not occur, that a plan can be devised, that with more certainty will lead to this great object, than a fair and equal law, respecting the distillery, whereby the makers of corn spirits, will be invited to establish themselves upon the waste lands, in the different parts of the kingdom.

It is a matter, not of speculation, but of absolute certainty, that the waste lands, by following this plan, will be cultivated and improved, in a progression infinitely more rapid than by following any other plan that
can

can be devised, because of the prodigious quantity of extra manure the distillery does produce.

SUPPOSE 30,000 acres shall be annually cultivated and manured for wheat, and suppose each of these acres shall yield only four quarters of grain, although there is reason to believe, the produce will be greater, because the dung arising from a distillery, is much richer than the dung of a stable yard, this will yield, 120,000 quarters; and valuing each quarter only at 40s. there arises L. 240,000 of annual addition to the best wealth of the nation, from a subject, that, comparatively speaking, yielded little or no return.

ALTHOUGH the theory certainly supports this calculation to its full extent, yet the fact in practice, probably may not go quite so far, as there will still continue to be large distilleries in great towns, where the means of employing the dung arising from them, will be in some measure confined

fined; yet it may be affirmed with tolerable certainty, that if the size of the still shall be lessened under such limitations as will perfectly secure a fair Revenue to Government, stills of various sizes suited to the demand in the neighbourhood, will in a very short period, be generally established all over the kingdom, both inland and upon the coast.

If it be true that one of the plans which the present Minister has in view for the advantage and relief of this country, is to dispose of the Crown Lands and apply the price to the payment of the public debt, it becomes a national object that the alteration desired in the laws which regulate the distillery, should very soon take place; that purchasers may be induced to give a better price, upon seeing that the great advantages of that manufacture, and the extensive means of the improvement of land which it affords, are to be more generally diffused, and a new and additional demand to be created for much more grain than those

D

lands

lands; extensive and valuable as they are, will ever be able to supply.

THE national advantages do not wind up here, because the best and most productive population of the Kingdom, viz. the population of the plowman must be increased.

THESE 30,000 acres will require at least one man and two horses for every 50 acres, and it seems therefore a very moderate calculation, to suppose that 300 additional families may be established annually upon these formerly uncultivated grounds.

AGRICULTURE and population are unquestionably the best sources of wealth, and of strength in every nation; and although it exceeds both the limits and the object of these observations to enter in detail upon this subject, it is requisite to mention only one fact, to open an extensive field of investigation to the inquisitive mind.

THE

THE fact is, that the population arising from agriculture, is the only super-abundant one in the kingdom; that is, it is the plowman, who breeds a sufficient supply, not only for his own natural decay, but for the artificial waste created in the human species, by all the other manufactures, even the most healthy.

NEITHER the carpenter nor the mason, though confessedly the healthiest next to the plowman, breed sufficient numbers to supply the demand of hands for their respective manufactures.

IT is no part of the present object to enquire whether this arises from manufacturers in every other branch being generally collected in great towns, where they pass their youth in dissipation and vice, to the prejudice of their health, and whose race, when they do marry late in life, are neither so healthy, nor have they so much free air and exercise from their confined situations in towns, so that few of their

D 2

children

children arrive at manhood ; or whether perhaps there may not be some other causes for the population of the manufacturer being less productive than that of the plowman : But every man of observation knows, that the manufacturer never returns his son to the plow, and the plowman, on the other hand, thinks he is giving his son an additional step in the rank of society, if he breeds him to what he vulgarly calls *a trade*.

If, therefore, the distillery shall be thrown open, and every man allowed to commence that manufacture, where, from local situation, he thinks it may be carried on most beneficially for himself and his country, it is certainly a subject of the last importance for the consideration of the Legislature, to investigate how this is to be done ; and if there is one class of men in the State more immediately interested in this research than another, it is the Landed Interest of Great Britain ; because their

rents

rents must rise in proportion to the cultivation of their lands.

THE quantity of foreign spirits smuggled into Great Britain, appears, from different enquiries that have been made, considerably to exceed five millions of gallons yearly, and supposing the consumption of spirits not encreased, but confined only to home-made spirits, this creates an immediate extra demand upon the farmers for 333,333 quarters of grain. Supposing the average return from a quarter, over the whole kingdom, to be fifteen gallons of spirits, and valuing this grain at L. 1:4s. *per* quarter, there arises an immediate additional circulation of upwards of L. 400,000 Sterling, which must pass through the hand of the farmers annually.

If the Revenue be considered as an object, it will also be encreased in the same proportion; that is, there will be a duty paid to Government for five millions of gallons

gallons of spirits yearly, from which, at present, not one fraction is received.

THE complaints of the Scotch distillers have in some measure directed the attention of the Landed Interest of Scotland to these great national objects; and they do submit to the wisdom of the Legislature, that a law, imposing the duty by way of licence upon so much *per* gallon, according to the contents of the still, will produce all these salutary consequences. It will make the trade perfectly fair and equal over the whole kingdom—it will encourage agriculture and population—it will annihilate smuggling—and lastly, it will yield a large productive Revenue to Government.

To illustrate these propositions, it will be necessary to resort to the first principles of legislation. Lord Bacon gives the following definition of a just law. “*Lex bona censeri possit, quæ sit, intimatione certa, præcepta justa, executione commoda, cum forma*”
“*politica*”

"politica congrua, et generans virtutem in subditis.

AGREEABLE to this venerable authority, it may be assumed as a general principle, that the law which excludes fraud—which yields a productive Revenue to Government with the least embarrassment to the trader—and which puts every trader upon a fair and an equal footing, superior skill, superior stock, or local situation excepted, is the best possible law.

To exclude fraud or corruption, it is necessary to vest as little discretionary power as the circumstances of the case will admit, in the hands of the inferior officers of Excise; and without making a direct charge against any class of men, it is certainly unwise in every case, to vest a more extensive trust, than the business requires; for that system must be the best, which, *cæteris paribus*, vests the least trust: And it will be found, that by want of a proper attention to this obvious maxim,
the

the whole Code of Excise-laws are fundamentally wrong.

WHEN the duty is charged upon the spirits, it is evident the trader is exposed to the temptation of concealing some part of the total quantity produced, and while mankind exist, they will ever pay public taxes with reluctance, and will endeavour to evade them. To expect, therefore either virtue or truth in the manufacturer as to this particular, is to expect a being superior to man, unless the immaculate distillers of London shall be proved an exception from this general rule.

HENCE arises the daily detection of concealments, which are made the subject of confiscations and penalties before the Courts of Law.

EVEN the attendance which the trader is obliged to give upon those occasions, is a loss of time, which his servants may improve to his disadvantage, either by negligence

gligence or by theft; and the lower the scale of the trader, the more he is exposed to be hurt in these particulars, as he has the fewer people of skill or of trust to leave behind him. But the diminution of his stock, by the confiscation or by the fine, though perhaps a just punishment upon him, is a loss to the state, in so far as it prevents him from extending his trade. And what makes this loss still the greater, is, that the Revenue is not materially encreased, after the expences, and the seizure-maker's share are deducted; the money therefore is withdrawn from trade, without reaching the public treasury.

THE trader, in order to conceal the encreased quantity of his stock may be induced to attempt running off his still in the absence of the officer; and, as in this case, he runs against a short, and always an uncertain time, he is under the necessity of forcing the operation, that is, of accelerating it by a greater degree of heat

E than

than it can admit of, to produce a palatable, and comparatively speaking, a wholesome spirit.

THIS gives the foreign smuggler a decided superiority over him in the market, and he is obliged to reduce the price below the fair value of the commodity in order to procure a sale, and even then, it is only with the lowest class that he finds a market.

THIS produces another bad effect, because the low price at which he is obliged to sell, renders it absolutely impossible for him to pay the full duties even upon what is charged with duty.

To check this fraud, locks and seals have been invented, and the officer not only locks down the still, but he seals it likewise.—Perhaps the trader may have discovered ways and means of evading this restraint; or perhaps he may corrupt the officer,

officer, either to open the locks, or to overlook them when they have been opened.

THE extent of the duties, especially upon stills of great magnitude, will afford a fund perfectly ample for this purpose, and a sufficient profit to the trader, who, if he once prevails upon the officer to accept of a bribe, acquires from that instant, an absolute command over him, and it is hardly to be expected, that an officer, who is hourly exposed to solicitations of this nature, will preserve his integrity for any length of time.

THE table hereto annexed, of the duties progressively imposed upon corn spirits, from the first commencement of that duty, down to the present time, will show that the trader had a very ample fund for corruption and for profit to himself; and although the duty is diminished by the present law, enough still remains for that purpose, only the officer must lower his price a little, and there are *data* for fixing it very exactly.

THESE illicit practices have given rise to that wonderful and inveterate degree of jealousy, which is in some measure peculiar to this branch of manufacture; for every one of them know, that they cannot exist but by some such corrupt and fraudulent means, and each is apprehensive, that his rival may in this unfair way procure greater advantages than himself, and thereby undersell, and perhaps ultimately ruin him,

WITHOUT alledging that the officer has betrayed his trust in either of the ways above supposed, it may be safely concluded, that this trust ought not to be given, if it can be avoided; and it is evident, likewise, that the embarrassment laid upon the trader by these locks and keys, ought, if possible, to be withdrawn. Because he certainly has not the command of his own time, if he cannot work except in presence of the officer. The embarrassment created by these restraints is well expressed by the London distillers, in
a late

a late publication, entitled, *State of the Distillery*. “Labouring” (they say,) “under the shackles of Excise, a full stop is put to all the distillery in England; the distillers are restricted in every thing; time, place, mode, and utensils, are all under the direction of Excise; any trade subjected to the power of the Excise, is from that moment ruined and undone.”

THE time was, when England sent spirits to Holland, now this is fatally reversed, the Dutch purchase malt in England,—they purchase also their coal in England; and yet with these two articles of British produce, they draw not only a better spirit, but a much greater quantity, to the extent of six or eight gallons from the quarter of grain, and sell it at a lower price than the British distiller can now do. The Dutch have neither locks nor seals, nor any other Excise restraints!

SOME alterations have been made by the
pre-

present law, and there is reason to believe, that much time and pains were bestowed in the investigation of the business before that law passed.

BUT, many hardships and much discretionary trust still remain.

By laying the duty upon the quantity of the wash, the distiller is induced to have his liquor in that stage of the business highly concentrated, in order to lessen the duty. For example, the distiller at present draws only 100 gallons of wash from a quarter, or a given quantity of grain, in order to lessen the duty: But if he was left at perfect freedom, he would have this wash diluted, so as to yield perhaps 130 gallons of that liquor, in place of the 100; and he would thereby produce not only a greater quantity to the extent of from three to four gallons, but a better spirit likewise.

THE indulgence given by statute to Mr
Bishop .

Bishop of Maidstone, is conclusive evidence of this fact, for he pays only half the duty now levied upon the common distiller of corn spirits, as he is obliged to use his wash very much diluted for the purpose of his particular manufacture: Suppose, therefore, four gallons of additional spirit, drawn from a quarter of grain in this way, and valuing the spirits at 2 s. 6d. *per* gallon, the nation would gain about 10s. sterling upon each quarter of grain, which they now lose; and it is a singular fact, well meriting attention, that the yeast produced from strongly concentrated wash is unfit for the purposes of baking; whereas the yeast produced from diluted wash is better, in an astonishing degree, than any other yeast the baker uses.

THE spirit drawn from this strong liquor is less in quantity, by the number of gallons now mentioned, and is also inferior in quality; it therefore requires much rectification

fication before it is fit for consumption; consequently there is not only a total loss of the additional quantity of spirit, but likewise the additional expence of rectification, which must be added to the price, and both of them concur in operating in favour of the foreign smuggler.

To this inconveniency to the trader, may be added the loss to the Revenue, by continuing the locks and keys, and of course, continuing the discretionary trust in the officer.

HENCE arises a very great additional expence to the Revenue, in keeping watchmen and expectants night and day in the works of the trader, merely for the *negative* purpose of watching his operations, independent of the officer, the supervisor, &c. who are obliged to be constantly following each other as a check upon their own corruption. There is also a hardship peculiar to the British distiller by the present law, which obliges him when he goes

goes to market with his spirits, to reduce them so low in point of strength, as one to ten over hydrometer proof; that is, nine gallons of spirits will require only one gallon of water to bring them to that proof.

THIS is particularly severe upon the distiller in Scotland when he sends his spirits to England, because of the uncertainty of the hydrometer; and the instance of the seizure above-mentioned, shows the jealous accuracy with which the law has been executed against him. But the fact is, that spirits can be made so strong as to require at least one gallon of water, to two gallons of spirits, to reduce them to that proof; consequently the Scotch distiller, when he goes to the English market with his spirits, is obliged to carry four gallons of water for every nine gallons of spirits, which greatly increases his expence, both in casks and in freight; and in this particular, he is not only more hardly dealt with, than the West India merchant, but even the foreign distiller,

F

who

who chuses to send his spirits to Britain upon payment of the foreign duties.

BOTH of them may send spirits of what strength they please; and, although they pay the duty by the hydrometer, no confiscation takes place, whatever may be the strength; and the West India merchant has an allowance of ten or twelve *per cent*, for the variation of the instrument; and both of them may afterwards reduce their spirits to the ordinary market proof.

THESE are a few of the inconveniences arising from the present law; to remedy them, and to make the trade fair, and to prevent fraud, it has been proposed to raise the Revenue, that is, the Excise upon spirits alone, leaving the malt-duty upon its present footing, by the mode of an *annual licence upon the still, according to its contents.*

As Revenue is an essential object to Government in the present embarrassed state

state of the finances of this country, the *first* point will be to shew, that the receipts at the Treasury, negatively, will not be hurt by this change of the system; but on the contrary, that there is a moral certainty of the Revenue being encreased.

IN the year 1782, the entered stills in England amounted altogether to about 264,000 gallons, and in Scotland to 81,000, making altogether 345,000 gallons.

IF a duty of 30s. *per* gallon, by way of annual licence be imposed upon each gallon of this quantity, it will produce L. 517,500 Sterling of annual Revenue, which will be found to be fully equal to the Revenue that has been produced from British corn spirits at an average for these twenty years back.

THIS sum is supposed to be equal to 1s. *per* gallon upon the spirits, but by skill and industry, it may be reduced

to about 8d. or 9d. *per* gallon, and perhaps lower.

THIS plan shall be considered in two views; 1st, Stating the advantages resulting from it; and 2^{dly}, The objections that have been made, with the answers to these objections.

IN the *first* place, The law is rendered plain and obvious in its enactment, and simple and easy in its execution.

If an officer has only to *gauge* the contents of the still, his business will be very easy; and if more restraints shall become necessary, it may be enacted, that no stills can be sold by a coppersmith, without obtaining a previous licence from the Board of Excise, which shall be stamped before it is given out. But, as the present object is not to enter into a minute detail of particulars, this point shall be dropped for the present, with this observation, that in proportion as the number of officers shall

shall be decreased upon the home distiller, more of them can be spared for the coast, to check the foreign smuggler, without encreasing the expence of Government.

2dly, The distiller being left at perfect freedom to conduct his operations, he may dilute his wash as much as he thinks proper; and by repeating his experiments, he will be enabled at last to arrive at greater perfection in his profession; and the trader of the greatest skill, industry, and œconomy, will reap the reward justly belonging to these exertions.

3dly, Even the raw spirit will be infinitely more palatable and mild, consequently less pernicious to the health of the consumer.

4thly, Not only from this advantage, but principally from being enabled to reduce price, the British distiller will have a decided superiority over the foreign smuggler; and as facts prove more conclusive than
speculative

speculative reasoning, the following calculation affords direct evidence upon this important particular.

BRITISH spirits are now selling for exportation at the port of London for 1s. 9d.

If the 9d. of supposed duty be added, it will bring the gallon of British Spirits for home-consumption to about 2s. 6d. But for the greater security take the calculation at 3s. per gallon, upon a spirit one in six under hydrometer proof, which is the common strength to the consumer.

THIS calculation will admit of barley rising to L. 1 : 4 s. *per* quarter. It is probable this will be about the medium price, if smuggling is stopt, though perhaps it may rise a little higher.

FOREIGN gin of the same strength is now selling at about 2s. 6 d. *per* gallon, in the North of Scotland, and Brandy not much

much higher. This low price at present is occasioned by the officers deriving no benefit from making seizures, as the spirits are ordered to be staved.

BUT, under the former law, when the officers had a proportion of the seizure, foreign brandy sold at about 6s. 6d. per gallon, and gin at about 5s. And if the same restraints are restored, there is reason to conclude the same prices will return; and if that event happens, which may be calculated upon as equal to a certainty, not only the British raw spirit, but even the rectified spirit will come to market with a decided superiority over the smuggled spirits. And as the competition formerly arose betwixt the foreign spirit, and the British rectified spirit, which the foreign smuggler so completely underfold, if the rectified British spirit gains a decided superiority in that line of consumption, the trade of the smuggler must be completely annihilated.

To

To instruct this, there is hereto annexed a note of the prime cost, expence, and risk of bringing foreign spirits through the smuggler to the retail markets of Scotland.

If these conclusions are just, one great and capital point is carried; and, it is certainly unnecessary here to repeat the prodigious advantages that must necessarily result to agriculture and population, from this single object being attained.

It is proper also to observe, that the price of grain will become in some measure permanent; because the best crop will not produce grain, for some years at least, sufficient to produce the quantity of spirits requisite for the home-consumption, it will require importation; consequently, a landlord in letting his farm, and a tenant in taking it, can both calculate with certainty upon the price; and if they know the average quantity that has been produced, or can form a just opinion of the
average

average that will arise, either by continuing the same mode of culture, or by improving it, (it is evident, that one, at least, of these two will be able to form very accurate calculations upon these *data*,) he will offer with more certainty, and of course a considerable rise of rent may justly be expected, even if the price of grain shall not rise, which, however, must unquestionably be the case, when the demand is increased.

IN point of revenue, there is a moral certainty of a very great additional encrease, without supposing the consumption of spirits encreased; for if that consumption shall be confined to the home produce, it will require an additional number of stills necessary to produce the 5,000,000, of gallons smuggled annually into this country, which must be furnished by the British distiller. And supposing these 5,000,000 of gallons, pay at the rate of 8 d. per gallon, it will make an addition to the Revenue of L. 166,666 : 13 : 4 yearly, which,

G added

added to the former sum of L. 517,500, will produce L. 684,166: But supposing it should fall something short of this sum, there will remain a Revenue from British corn spirits, greater than this article has produced, upon an average of twenty years back. And it will be observed, that this Revenue is independent of the malt-duty, that must arise from the 333,000 quarters of grain, or at least such proportion of it as will be malted, which may amount to about two thirds of that quantity.

BESIDES, if the foreign distiller, particularly of gin, shall find himself effectually excluded from the market of Great Britain, he will probably direct the capital he now employs in that illicit trade, in a different channel; and then the Legislature will be at liberty to add one or two shillings to the annual licence-duty upon the gallon, which will considerable exceed any Revenue that ever was produced from that article.

THE present is certainly not the period when this duty should be taken too high. Let the British distiller get the better of the foreign smuggler, and thereby force him to employ his capital in a different channel, and then the Revenue may be increased. It is a great step gained, if the foreign smuggler is excluded from the British market without a diminution of the present Revenue.

ANOTHER advantage arising from the exclusion of the smuggler, will be that of encreasing the business of the rectifier: This branch will encrease in a triple or quadruple *ratio*, particularly in the article of gin, which can be manufactured in Britain fully as well as in Holland, and it is by no means an impossible or an improbable event, that Britain may send gin to Holland.

THE Dutch purchase a great quantity of grain in the Baltic, which is a market as open to Britain as to Holland; they pur-

chafe likewise their finest malt from England: And it is a fact perhaps little known, that the barley of England produces the best malt in the world, not so much on account of its yielding a greater quantity of spirit, though superior also in that article, but principally because it possesses the principle of fermentation in a more eminent degree than any other barley that has as yet found its way to the market of Europe.

ADD to these circumstances, that the Dutch bring all the coal, they work their distilleries with, from Newcastle; it seems therefore a safe conclusion, that in so far as British grain and British fuel are necessary, the British distiller has the advantage of the Dutch; and he has the only other market, *viz.* the Baltic equally open to him.

THE objections that have been stated to this mode of raising the Revenue, may be divided into three branches. The 1st, Is in

in so far as it affects the Revenue:—

2dly, A mistaken regard to the morals of the people, which, it is alledged, will be hurt, if spirits are made too cheap:—And,

3dly, A pretended alarm thrown out by interested persons, that it would lower the price of the grain of inferior quality.

UPON the 1st head, it has been alledged, that this is making an experiment upon too extensive a scale; and that it is dangerous to make so total an innovation in a matter where the Revenue is so deeply concerned,

IN answer to this, it may be observed, in the 1st place, That this is a groundless alarm; because the object of the plan goes to the point of encreasing the consumption of British spirits, in preference to smuggled spirits; and as these British spirits must all pay the duty in the shape of a licence, it amounts to a moral certainty, that in the proportion as the one is encreased, and the consumption

consumption of the other diminished, in that proportion the Revenue must encrease; and the objectors must either go the length of saying, that spirits will cease to be an article of consumption, or they must give up their argument. If spirits continue to be consumed, and if that consumption is to be supplied by the British distiller, the Revenue must not only exist, but encrease.

It has been alledged also, that a distiller running against time, may possibly distill as much spirits in one year as will serve his consumption for two years, or at least for about eighteen months.

THE 1st answer that suggests itself, is the impossibility of this existing in point of fact: Because grain will not be produced in one year sufficient for this purpose.

2^{dly}, THE distiller has not stock to purchase it, supposing it could be found.

3^{dly}, The loss upon such a quantity of spirits

spirits by the mere waste, independent of his stock lying dead upon his hands, excludes the idea of it, as this loss will be nearly equal to the duty supposed to be saved.

BUT laying this consideration out of the question, the danger of this fraud may be guarded against, 1st, By compelling every distiller to take out his licence for a year.

2^{dly}, By compelling every distiller after he has once entered, to renew his licence annually at the same period, under the penalty of being thrown out of the trade for two years together, by refusing him a licence for that period.

BUT the best answer is, that when the duty is low, the loss and risk of quantity must be triple that duty. The variation of the common market is too great to admit of such an experiment. And *lastly*, Every distiller doing the same thing, would sink the price, and cure them of the idea. These things always find a natural level.

ANOTHER

THE next objection is founded upon the mistaken, tho' well-meant regard to the morals of the people, which may be hurt, if spirits shall become too cheap.

Two answers naturally occur to this objection.

THE 1st is, That the object of the present plan, is not to encrease the consumption, but to supply the consumption that now is with British, in place of foreign spirits.

2^{dly}, SUPPOSING any danger should be apprehended upon this head, let the brewer have some relief, which will enable him to afford a cordial and exhilarating fermented liquor, and the consumers of ale will be encouraged to continue in that line of consumption, and it will gain credit with the rising generation, and may perhaps return again to what it formerly was:—For the encreased consumption of spirits takes its rise entirely from the additional taxes which

which have been laid upon ale, which obliged the brewer to reduce the quantity so much, as to render that species of malt liquor, formerly the common beverage of the lower class of people, so weak, as to be little better than water just tinged with malt; and the price of wages, at least in Scotland, is so low, as not to admit of their purchasing the higher priced malt liquors.

BESIDES, in the 3^d. place, When the smuggler is once fairly driven out of the British market, and the stock he at present employs in sending liquors there, shall be diverted into a different channel, which must happen in the course of a few years after the door is effectually shut against him, the Legislature will have the power of preventing the consumption of spirits encreasing in a great degree, by gradually raising the annual licence.

THE last objection (there is reason to believe) was the one that operated most for-

H

cibly

cibly with the Landed Interest, and yet is the most groundless: viz. That it will, lessen the consumption of the grain of inferior quality.

IN order that this objection may be thoroughly understood, it will be necessary to begin with explaining the present confessed practice of the distiller. He mixes a certain proportion of the best malt, with the meal of blacked or damaged wheat or barley, or with the meal of barley of inferior quality, or with the meal of rye. In short, his greatest consumption consists of damaged grain, or grain of inferior quality. But he says he must depart from this practice, if he is obliged to work *against time*; (which will be the case, if the duty shall be imposed by way of annual licence) because he will then only use the finest grain, as producing the greatest quantity of spirit from the least given quantity of grain or of malt.

IN order to give this argument any degree of weight, the distiller must say, that

that the wash arising from inferior grain, does not yield as much spirit as an equal quantity of wash made from fine grain; for if the difference consists only in the former yielding a smaller quantity of wash, and that equal quantities of the wash of both, yield an equal quantity of spirit, his objection is without the shadow of foundation: Because the only part of the process of distilling that will be performed against time if the licence-duty takes place, is the running off of the still; consequently, if the wash of the fine grain, and the wash of the inferior grain is equally productive when it comes to the still, the supposed disadvantage in working against time must be laid out of the case; and if the previous process of fermentation shall be slower when inferior grain is used, an additional wash tun will remove the objection, as it will enable the distiller to let it stand longer, without impeding his other operations.

FROM this shape of the argument, it is

H 2

evidently

evidently groundless and affected. The distiller, therefore, must change his averment; and he must say, that the wash of inferior grain is not so productive as the wash of the finer grain: But the smallest investigation will prove, that he is equally mistaken in this position.

THE present duty is levied upon the wash; and if it be true that the wash of inferior grain is not so productive as the wash of finer grain, let the distiller explain, if he can, Why he at present uses this inferior grain, and pays a duty for the wash of it as high as he pays for the wash of the finest grain?

BUT the matter does not even rest here: The present duty is supposed to be 2s. 1d. *per* gallon of spirits; the duty, as proposed by the licence, will not exceed 9d. *per* gallon; if therefore he uses the inferior grain when he pays 2s. 1d., he will have an additional advantage in the ratio of the two duties, to continue his former practice.

BESIDES,

BESIDES, it is a fact perfectly well known to every practical distiller, that the meal of inferior grain is very near as productive as the meal of the finest grain; and that the object the distiller has in view by using a proportion of the finest malt, is not so much upon account of the additional quantity of spirit which it produces, as from the principle of fermentation contained in it, which promotes that process when mixed with the inferior grain; and by making the fermentation more perfect, a greater quantity of spirit is produced from the inferior grain than otherwise would arise from it.

It is a fact likewise, that the difference in price betwixt the finer and inferior grain is out of all proportion, as to the intrinsic quality of each; because the brewer cannot give flavour to his ale, which is the excellence of it, without the finest grain; he is therefore a determined rival to the distiller in that market: But in purchasing the damaged or inferior grains, the distillers only compete with each other,
and

and the more the distillery is encreased, the more the price of inferior grain will rise.

If this argument shall appear sufficiently answered, it not only proves the fallacy of it, but it establishes likewise, that the men who endeavour to create a groundless alarm, and raise an objection to the proposed alterations, are actuated by motives which they dare not avow.

THIS naturally leads to a conclusive fact in support of the proposed alteration, as it proves directly, that every distiller, without distinction, must be guilty of gross frauds against the Revenue.

THE present duty is supposed to amount to about 2s. 1d. upon the gallon of spirits; the duty by the proposed alteration will be about 9d. per gallon, which is a reduction of more than one half.— And yet when this duty is imposed in a manner that will exclude fraud, and upon *data* which cannot err, because it is not supposed, that the distillery is to be increased

creased, although the Revenue is to be greater, than it has been at any period for these twenty years back; the fraud, therefore, must be in the *ratio* of 2 s. 1 d. to 9 d.; but to state this fact in a still clearer point of view, the *ratio* ought to be taken as 4 s. 11 d. (the duty previous to 1st November 1784), is to 9 d.

LET any person make this calculation, and then let him ask himself, whether it is possible to believe, that there is an immaculate, or a fair distiller in Great Britain?

THE only possible answer that can be made to this conclusive fact, is, that the distillers have not constantly wrought through the whole year; but to check this, let another fact be inquired into, by taking an account from the books of Excise of the number of months that every distiller has wrought for these four years back, and then there will be certain *data* for fixing the extent of the fraud.

THE calculation that supposes the licence
duty

duty of 30s. *per* gallon upon the still at 8d. or 9d. is founded upon the idea of a distiller working only four times a-week through the whole year; but, as he in fact, runs off his still at least seven times every week during the working months, this calculation must appear very low, and it seems perfectly evident, that if every distiller had wrought but for the half of the year, the duty must have been infinitely greater than it has been; and indeed it is evident, that where the distiller and the rectifier live in the near neighbourhood, or perhaps the next door to each other, the opportunities of committing fraud are much greater than when they live at a distance from each other, supposing the corruption of the officer out of the question.

For example, in the 1st case, spirits may be conveyed from the one to the other without permit, with hardly any risk of seizure. But, if the spirits must be carried to the distance of even one mile, the risk of seizure is amazingly increased; and every man will judge, whether

ther it is possible to believe, where the temptation has been so great, that no fraud ever would be committed; and perhaps it may arise as a fair inference from these premises, that the fraud of distillers is not the least in great towns, where the chance of detection is the smallest.

It is to be observed likewise, that when a distiller has one distillery entered for home-consumption, and another adjoining to it entered for exportation, (which is the case in London) he has prodigious opportunities of committing frauds—because in the exportation work he pays no duty whatever—and it is an easy matter to transfer the stock of this work to the other.

THE last point that came under the consideration of the Committee, was the partial law proposed last Session of Parliament; and which the distillers of Scotland, anxiously desirous of being free of the oppressive and ruinous restraints of the Excise, as practised in Scotland, had
I rashly

rashly agreed to, in order to get free of a temporary distress, without attending to the general interest of the United Kingdom, or the fatal consequences that must arise from a law, that would be so unequal in its operation, upon two traders resorting to the same market.

IN forming an opinion upon this point, the Committee assumed it as an established proposition, that every distiller in Great Britain, without distinction of place, had been guilty of the most enormous frauds against the Revenue. And without repeating what has been said upon this point, if it is a well-grounded fact, That the whole entered stills in Great Britain, supposing them fairly worked, would have produced L. 517,500 of duty, at 9 d. per gallon. And, if in fact, these stills produced only about that sum, when the *nominal* duty was at 4 s. 11 d. per gallon, it follows, that the Revenue has been defrauded of more than two millions Sterling, for every year, in which stills to the specific extent above-mentioned, were used.

It

IT shall be admitted, for the sake of argument, that greater frauds have been committed by the distillers in Scotland, than by the distillers of England, corresponding to the *ratio* of the stills in each part of the United Kingdom; though there is much reason to doubt, if this admission is founded in fact; or that it will appear to be true, if the investigations already suggested shall be made; but holding it for true, it is in the nature of things, impossible that distillers, with stills amounting altogether to 81,000 gallons contents, could be the sole defaulters of these unaccounted millions; and that the distillers in England, possessing stills to the extent of 264,000 gallons, have drawn no share of this immense sum.

HOLDING, therefore, that frauds against the Revenue, in point of extent, have been so enormous as to beggar all imagination, and have been committed by every distiller, and by the greatest, and apparently the most candid distillers, to the highest extent; the Committee, were clearly and
decidedly

decidedly of opinion, That it was in the nature of things impossible to fix a fair equalizing duty, because it was beyond the power of man to ascertain a just equalizing duty betwixt two traders, formerly, perhaps, equally fraudulent, but whereof the one is now to be reduced to the necessity of being honest, while the other is to be left in the full enjoyment of the profits of his iniquity, the extent of which cannot be known. And although the London distillers held forth the boon of not interfering with the Scotch distillers in the market of Scotland, as a favour which they were graciously pleased to confer upon the distillers of this part of the United Kingdom; yet this appeared to be infringing the general rights of the citizens of both parts of the United Kingdom;—acting inconsistently with the first principles of the Treaty of Union,—bartering rights which neither party was intitled to dispose of;—and was in fact, a transaction of too great national magnitude for distillers to decide upon, and which might have been productive of the worst

worst consequences to the citizens at large, in both parts of the United Kingdom.

SUPPOSE this bargain had proved unequal to either party, not only the losing party, but the whole body of the people in that part of the kingdom upon which the loss fell, would have complained.

SUPPOSE, for example, the distillers of Scotland had got the advantage, and that great part of the distillery had been transferred to Scotland, the complaint would have been, that either by fraud, or by some other means equally unfair, this advantage had been acquired, and the complaints of the ruined distillers in England, would have been loud and clamorous to the last degree, and new laws and new arrangements would have been called for.

SUPPOSE, on the other hand, that the distillers in England had got the advantage, and had thereby secured to themselves an exclusive monopoly of the English market; the distillers in Scotland would have been equally clamorous, when they found
themselves

themselves excluded from the market of England.

BUT the complaints would not have rested here, the Landed Interest of Scotland, that is, the proprietors of land, their tenants, and those depending upon them, who form by far the greatest body in Scotland, would have complained with justice, and with reason, of a direct violation of the 4th article of the Treaty of Union, when they found their country overstocked with spirits; a great part of which had been distilled from English grain, while their own barley was lying like a drugg upon their hands, because the market of England was shut against their spirits.

THE fatal consequences that might arise from such jealousies and discontents, every wise man would wish to avoid, and deprecate, as the greatest misfortune that could befall his country; and there is just ground to conclude, that the London distillers

stillers would have reaped all the advantage arising from this transaction; because, it is in the nature of things impossible to fix an equalizing duty betwixt two traders in any given situation, when there are no established *data*, upon which the calculation for ascertaining that equalizing-duty can rest.

SUPPOSE the 20s. of licence duty, upon the gallon of the contents of the still, and the 1s. 9d. of equalizing duty which was proposed, would have been when taken jointly, exactly equal to 2s. 1d. the *nominal* duty *per* gallon, supposed to be levied in England; it is clear, that the Scotch distiller could expect no benefit or indulgence whatever, from a relaxation of those duties.

BUT suppose, the English distiller, by the ways and means which he unquestionably practises, shall only pay 6d. *per* gallon of duty, he must undersell the Scotch distiller by 1s. 7d. *per* gallon, which is so decided

an advantage, that it would amount to a prohibition.

BUT suppose the advantage should not be so decided, as totally and completely to exclude the Scotch distiller from the English market, the first step the London distiller would take, would be to offer Government an additional duty, which would of course, give him a right to demand that the equalizing-duty should be raised.

THIS additional duty would, like the former, be fully paid by the Scotch distiller, and if the London distiller paid only the half, it would render the advantage still more decided, and he would continue to make these liberal offers to Government, until such time as his advantage should become perfectly complete.

But suppose it a possible event, that the licence duty and the equalizing-duty should put the traders in both parts of the
United

United Kingdom upon an equal footing in the English market, which is the fairest view, though the least probable one that can be put, it still remains to be explained, why this mode of settling the business should be preferred to the one proposed, which must unquestionably produce a perfect equality, and must leave the market, both of England and of Scotland, open to the London and the Scotch distillers indiscriminately.

THE partial law in all probability would have been productive of the worst consequences to the nation; for nothing worse can happen than setting one part of a nation at variance with the other part of the same nation.

It certainly requires stronger and more cogent reasons than have been as yet suggested, to induce the Legislature to pass a law which would produce such dreadful convulsions in the state, in preference to another, which must undoubtedly introduce

K

the

the same principle of equality, which is the object of the first law, without the possibility of any one bad consequence whatever arising from this second proposed law.

TAKING the matter in this plain and obvious view, it seems almost incredible that a doubt should occur in the mind of any person, which of the two propositions should be adopted. But the fact is that a few distillers in London, having, by the means already explained, acquired a monopoly of the distillery of England, to the prejudice of the landed proprietor of England, and his tenant; and having rose to opulence, they have created an alarm in the Ministers of the Crown, that the Revenue is in danger, if this plan should be adopted; and they, justly cautious of taking any step, that might affect the credit of the nation, without sufficient enquiry, have been caught by this bait. But the matter requires only to be understood to
remove

remove this affected alarm, and to dispel those fears.

It is as plain a proposition as any in Euclid, that if the smuggler be excluded from the British market, and fraud expelled from the British distillery, the revenue must encrease, in place of being diminished, in whatever way it shall be collected, unless it can be said that spirits will cease to be an article of consumption in Great Britain.

It is equally plain that the law which excludes fraud; throws the trade open to every citizen in every corner of the kingdom upon equal terms, and raises the greatest Revenue with the least expence to Government, and with the least embarrassment to the trader, is the best law; and that those who oppose that law, must be actuated by self-interested motives, which they dare not avow.

IN short, this is not a question betwixt the distillers of London, and the distillers of Scotland—it is the question of the nation at large against the distillers of London alone, who having acquired a monopoly in one branch of manufacture, are now endeavouring to maintain it by the sacrifice of the best interests of the nation, *viz.* the cultivation of the waste lands and encrease of population, and to these two may be added a third important particular, *viz.* the encrease of the Revenue.

THE Landed Interest of Scotland ought not to allow themselves to be misled by the cry so industriously propagated, that their interfering upon the present occasion, and throwing their weight into the scale is only to protect a few distillers, who have grossly defrauded the Revenue; and who, if they had paid the taxes they ought to have paid, would have prevented taxes from being laid upon other articles more essentially necessary to the comfort of the lower class of the people.

THIS story may in part, be founded on truth ; for, if the calculations already stated are but tolerably well founded in fact, it is perfectly evident that the distillery of Great Britain has not paid a fifth-part of the duty that it ought to have paid. But the Landed Interest of Scotland are not giving their weight and their influence to support or encourage such frauds, they are embracing the favoured moment, which has occurred by a quarrel, betwixt the defaulters in both parts of the United Kingdom, to lay before the Legislature such plain and obvious propositions, as will effectually exclude the like frauds in future, by following the idea of the old proverb, which says, "*When rogues reckon, honest men get their own,*" and they hope this proverb will be verified by a fair trade over the whole kingdom, and a large productive Revenue arising from it, with the reasonable prospect of making this trade at a future, and not a very distant period, the subject of additional taxation.

THE

THE Landed Interest of Scotland are called upon in another view, to interest themselves in this question, as a matter of very great, and of very general importance, not only as it holds forth the distillery as practised in Scotland, to be the most valuable discovery ever was made, for the benefit of the Landed Interest of England, as well as of Scotland, because it tends more effectually than any plan that has been yet suggested, to encrease the population of Great Britain—to encrease the produce of their land,—and to encrease the value of that produce in a most astonishing degree. But they are called upon also to consider this as a precedent of general importance, for, if a line is to be drawn betwixt the two kingdoms, and if Scotland is to be excluded from the market of England with regard to any one Exciseable manufacture, it establishes a fair authority for introducing a similar rule with regard to every manufacture subject to Excise-laws, which is in other words, saying, that no one manufacture, though common to both Kingdoms, if carried on in Scotland shall be carried to the English market.

SCOTLAND

SCOTLAND at present sends a considerable quantity of soap to England, and it is a growing trade in Scotland at this moment; but in the next session of Parliament the soap boilers in England may say, and say with truth, that 20 years are not elapsed since they supplied the whole consumption of Scotland in that article, (some small quantities smuggled from Ireland upon the west coast excepted,) but now there is a considerable export trade of that article from Scotland into England, therefore there must be fraud in Scotland; and upon the precedent of the distillers of London, the soap boilers have a right to demand, that the soap manufactured in Scotland, shall be confined to the market of Scotland.

THE principle is equally applicable in both cases, and after it is carried into a law in one case, in vain will this part of the United Kingdom plead, that by the 4th article of the Treaty of Union it is stipulated
 “ That all the subjects of the United Kingdom of Great Britain, shall, from and after

“ after the Union, have full freedom and
 “ intercourse of trade and navigation, to
 “ and from any part or place within the
 “ said United Kingdom, and the Domini-
 “ ons and Plantations thereunto, belong-
 “ ing; and that there be a communication
 “ of all other rights, privileges and ad-
 “ vantages, which do and may belong to
 “ the subjects of either Kingdom, except
 “ where it is otherwise expressly agreed
 “ in these articles ”

THE line of seclusion in the distillery,
 may prove a fatal and a decisive precedent;
 and in vain will the soap-boilers desire as
 the distillers in Scotland now do, that a
 law may be framed totally and effectually
 to exclude the possibility of fraud in either
 part of the kingdom, leaving it to the
 honest industry of the manufacturer
 wherever situated, to reap the fair ad-
 vantage of these exertions.

SCOTLAND is unquestionably a rising
 country in several manufactures, though
 it

it is morally impossible we can ever rival our fellow-citizens in England, who are possessed of superior wealth, superior industry, a warmer sun, and a richer soil; and in fact, it is the encrease of the manufactures of England that encourages the manufactures of Scotland in two views.

1st, As the improved industry of the manufacturers of England gradually ascend to the finer, and more valuable manufactures, the demand for soap, and other such coarser manufactures, for finishing these finer articles, is so greatly encreased, that the manufacturers of these inferior branches in England are not able to supply the demand; which has encouraged the Scotch manufacturers to attempt a little in these lines.

2^{dly}, EVEN the wealth and industry of England, formerly employed in these inferior manufactures is directed to the finer ones, as by far the most profitable, and consequently fewer of the coarser manufactures

factures are produced, although the demand for them is encreased; and it is these coarser manufactures, like the crumbs from the rich man's table, which fall to the share of Scotland; and with the exception perhaps of gauzes, it is in these coarser manufactures only, that the industry of Scotland is encreasing.

THE English manufacturer, in place of looking upon this progress with a jealous eye, ought to encourage and cherish it as one of the greatest advantages that can happen to himself.

1st, IN a national view, because, if they were not supplied with these coarser manufactures from Scotland, they would be obliged to import them from abroad; whereas, by getting them from Scotland, almost the whole wealth arising from British industry, is confined to Great Britain, and the general riches and strength of the country kept within the kingdom.

2^{dly}, IN a narrower and more confined idea,

idea, it is the interest of the English to encourage the infant manufactures of Scotland; because, notwithstanding all our industry, the balance of trade is greatly against us, and in favour of England; and it must continue for ever to be so, for our luxuries encrease much more rapidly than our industry, and consequently the richer we grow, we become the better customers to England, in a *ratio* far exceeding these riches; and, in this way, the price of the manufactures we send to England never comes out of it;—we leave that money and we send a great deal more there to purchase every article of general consumption in Scotland, almost all of which come from England.

To illustrate this proposition, let an account be taken of the malt liquor and the grain that came from England to Scotland, for four years together, at the distance of twenty or twenty-five years ago; and let a similar account be taken for the last four years, and let the two accounts be compared, and it will be found that even in

these two articles the demand is amazingly increased: Although it might have been supposed, from the great improvements which confessedly have been made in the agriculture of Scotland, we might have lessened the demand in these two articles. But the fact is, that we must for ever bring from England the higher flavoured malt liquors, the demand for which encreases with our luxury ;—Because the sun is weaker—we have a poorer soil—and a more variable climate than our fellow-citizens of England, and consequently our grain must for ever be inferior in quality, and still more inferior in flavour, and in the principle of fermentation, than the English grain; and, for this reason, we cannot carry on the distillery in Scotland without a proportion of the best English grain, because our own inferior grain will not be nearly so productive, without having some of the English grain to assist the fermentation.

In this single view, it seems an object for the Landed Interest of England, to protect

test the distillery of Scotland, because it creates a rivalry betwixt the distillers of Scotland and the distillers of London, which certainly must enhance the price of the commodity that is the subject of competition: And, indeed it operates, in a greater degree; for the less of the fine grain the London distillers purchase, they must consume more of the grain of inferior quality.

THE distillery, is, perhaps, the only manufacture in which any thing like a fair competition can arise, owing to the inferior quality of the Scotch grain; but if 5,000,000 of gallons are added to the consumption yearly, there is ample field, not only for all the distillers which now exist, but also, for at least, a half more.

Let it be observed, however, that when Scotland was working with stills, amounting altogether to 81,000 gallons; and England working with stills to the amount altogether of no less than 264,000 gallons, the

the English distillers, with a degree of meanness and jealousy, the nation at large must blush for, have been endeavouring by various laws for these several years past, to crush this infant manufacture in Scotland.

PERHAPS this may seem rather a digression from the point presently in view, which was to show, that this is a question of general importance to Scotland, as it may establish a precedent of a very dangerous tendency to every manufacture.

THIS proposition is not founded upon mere speculative declamation, it takes its rise from the following important fact :

WITHIN a late period of time, the Committee have been informed, that an official letter has been received by the Board of Excise in Scotland, charging them with neglect of duty, in levying the Revenue upon the bottle-makers ; because a vessel had carried Scotch made bottles from Leith to Newcastle.

UPON

UPON enquiry, it was found, that at this very time there were two vessels lying in the harbour of Leith, delivering Newcastle made bottles to the merchants in Leith, without the smallest suspicion of Fraud against the officers of Revenue at Newcastle.

THIS presumptive charge of fraud, was dealing out to Scotland rather a scrimper measure of justice, than the generous and honest disposition of the people of England, generally dispense to their neighbours; for it must be admitted, that no nation on earth, either ancient or modern, holds a fairer fame upon the annals of history than the nation of England:—They have been ever beloved, for the humane and generous feelings of the heart, and respected for the candid and liberal sentiments of the mind; therefore, this country has nothing to fear, and every thing to hope from their fellow citizens at large, upon this head.

Ad

At the same time it may be observed, that public Boards should be cautious how they interfere, and still less ought they to encourage the peevish jealousy of rival manufacturers.

FAIR rivalry ought ever to be countenanced, as much as a destructive monopoly ought to be discouraged, as the last enhances the commodity beyond its fair value to the consumer, and checks the exertions of industry and of genius; while rivalry encourages both these two great sources of commercial wealth, and at the same time it brings the article to the hand of the consumer, at an equal and a moderate price.

It may be noticed likewise, that if the honest and liberal part of the people of England shall allow themselves to become the dupes of that mean and narrow jealousy, which is often found at the bottom of the mercantile character; and,
shall

shall suffer their judgment, in this national question, to be misled by the clamour of a few selfish men, and shall establish an unjust and a destructive monopoly in any one set of men, to the prejudice of all the rest of the United Kingdom, the people of Scotland have sense enough to feel their wrongs, and firmness to demand redress.

IF this example of the bottle-makers is to be drawn to a precedent, Scotland must look to herself for relief, and she is entitled to expect that her Representatives in both Houses of Parliament will, as one man, complain of the injustice, and speak forth the unquestioned and unalienable rights of their country, of which they are the proper guardians in the first instance, though the numerous advertisements from farmers which have appeared of late, prove that even in the lower classes, Scotland is still capable of thinking for herself; at the same time, the anxiety which our Representatives have shown to understand this business, gives us

M

full

full ground to hope it will come to a fair, and therefore a happy issue.

BUT if any fair conclusion whatever can arise from this accidental fact, it seems to point at the general revival of the whole Code of Excise-laws, in order that they may be put upon such a footing, as to exclude either the fraud of the manufacturer, or the corruption of the Revenue-officer.

IF the distillers of Scotland, feeling themselves under the heavy pressure of a temporary evil, did either propose themselves, or did agree to a proposal made by others, to remedy this evil, by introducing a greater, it only proves, that however intelligent they may be in their own profession, they are not competent to decide upon great national questions ; and, like the horse in the fable, by once admitting a rider, they would have subjected themselves to perpetual slavery.

UPON the whole, let the Landed Interest

rest of Scotland go to the Parliament of Great Britain with a fair proposition ; let them demand from the candor and justice of the Representatives of the nation, a full investigation of this important matter ; and if it shall appear, as they have no doubt it will, that enormous frauds have been committed against the Revenue, by the distillers of Great Britain,—that the Revenue-laws, by imposing too heavy duties on this manufacture,—have given the foreign smuggler an undue advantage in the British market, that by want of system, and reposing too much trust in the inferior officers, have opened a door for fraud and corruption, the extent of which would exceed all imagination or belief, if the fact was not demonstrated ; and that imposing the duty by way of *annual licence upon the still, according to its contents*—will relieve the trader—will banish the foreign smuggler—will yield a great Revenue—will encourage population and agriculture—and will increase the best wealth of the

the nation ; the wisdom of the Legislature will certainly adopt the plan.

BUT if unfortunately upon more mature investigation it shall be found that this plan will not remedy the evils complained of, let the Landed Interest of Scotland feel that honest satisfaction of having meant well by the nation at large, and though they have failed,

“ *Magno tamen excidit ausus.*”

And let them rest assured, that the Minister, and the Legislature of this Great Nation, ever attentive to, and watchful over the true interests of the whole, will find a remedy that shall place the manufacturer in every part of the United Kingdom, upon a fair and equal footing, in their common market of Great Britain.

F I N I S.



[illegible]

Progressive Table of the several Duties laid on the Distillery by various acts of Parliament,
[Referred to in Page 35th.]

Dates of the several Acts of Parliament.	Progressive Duties on Low Wines, per gallon.	Total amount on Low Wines by the different acts.	Progressive Duties on Spirits, per gallon.	Total amount on Spirits by the different acts.	Progressive duties on the produce of 100 gallons of Wash.	Total amount of the duties on the produce of 100 gallons of Wash.	Progressive Duty on the gallon of Spirits.	Total amount of the duty, per gallon of Spirits, by different acts.
	L. s. d.	L. s. d.	L. s. d.	L. s. d.	L. s. d.	L. s. d.	L. s. d.	L. s. d.
12th Charles II. - -	0 0 0	0 0 0	0 0 2	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
12th William III. - -	0 0 1	0 0 0	0 0 0	0 0 0	0 4 7	0 0 0	0 0 0	0 0 3 $\frac{8}{12}$
4th Anne. - - -	0 0 0	0 0 0	0 0 1	0 0 3	0 1 3	0 5 10	0 0 1	0 0 4 $\frac{8}{12}$
16th George II. - - -	0 0 1	0 0 2	0 0 3	0 0 6	0 5 10	0 11 8	0 0 4 $\frac{8}{12}$	0 0 9 $\frac{4}{12}$
19th Ditto. - - -	0 0 0 $\frac{6}{12}$	0 0 2 $\frac{6}{12}$	0 0 1 $\frac{6}{12}$	0 0 7 $\frac{6}{12}$	0 2 11	0 14 7	0 0 2 $\frac{4}{12}$	0 0 11 $\frac{8}{12}$
24th Ditto. - - -	0 0 1 $\frac{6}{12}$	0 0 4	0 0 4 $\frac{6}{12}$	0 1 0	0 8 9	1 3 4	0 0 7	0 1 6 $\frac{8}{12}$
33d Ditto. - - -	0 0 5	0 0 9	0 1 3	0 2 3	1 9 2	2 12 6	0 1 11 $\frac{3}{12}$	0 3 5 $\frac{10}{12}$
2d George III. - - -	0 0 1	0 0 10	0 0 3	0 2 6	0 5 10	2 18 4	0 0 4 $\frac{8}{12}$	0 3 10 $\frac{6}{12}$
14th Ditto. - - -	0 0 1	0 0 11	0 0 3	0 3 0	0 5 10	3 4 2	0 0 4 $\frac{8}{12}$	0 4 3 $\frac{2}{12}$
20th Ditto. - - -	Five per cent. added on Excise.				0 3 2 $\frac{6}{12}$	3 7 4 $\frac{6}{12}$	0 0 2 $\frac{7}{12}$	0 4 5 $\frac{9}{12}$
21st Ditto. - - -	Five per cent. added				0 3 2 $\frac{6}{12}$	3 10 7	0 0 2 $\frac{7}{12}$	0 4 8 $\frac{4}{12}$
22d Ditto. - - -	Ditto.				0 3 2 $\frac{6}{12}$	3 13 9 $\frac{6}{12}$	0 0 2 $\frac{7}{12}$	0 4 10 $\frac{11}{12}$

THE above was the duty paid in England prior to the 1st November 1784—But in Scotland the duty was 3s. 9d. *per* gallon of Spirits.

BRITISH Corn Spirits after the 1st November 1784, are subject to a duty of 2s. 1d. *per* gallon, of the strength of one to ten over Hydrometer proof, both in England and in Scotland.

Note of the prime cost and expence of foreign smuggled spirits,
[Referred to in Page 48th.]

The medium price of gin in Holland, <i>per</i> anker of ten gallons,	L. 0 15 0
Before the late law directing foreign smuggled spirits to be <i>flaved</i> , the freight, charges, and common allowance made the foreign smuggler, for running the risk of seizure at sea, and delivering the spirits upon the shore on the West coast of Scotland, was, at a medium,	0 7 6
Carriage and risk of penalty to the carrier from the coast to Edinburgh, at a medium,	0 12 6

Total price <i>per</i> anker to the British smuggler,	L. 1 15 0
---	-----------

Or 3s. 6d. *per* gallon,
Which he sold to the consumer at L. 2 10s. *per* anker, or 5s. *per* gallon.
The prime cost of smuggled brandy was, at a medium, 1s. 8d. *per* gallon, or 16s. 8d. *per* anker, and the freight, insurance against seizure, and carriage, higher in proportion, than gin.
But since the late law took place, the risk of seizure and carriage is not a third part of the sums above stated.